

Consolidated Balance Sheet

At 31 December 2006

	Notes	2006 HK\$'000	2005 HK\$'000
Non-current assets			
Property, plant and equipment	13	3,058	2,255
Sole agency rights	14	22,766	23,664
Goodwill	15	125,216	60,387
Interest in a jointly controlled entity	16	–	–
Available-for-sale investments	17	–	5,185
		151,040	91,491
Current assets			
Derivative financial instruments	18 & 26	1,069	–
Loan receivable	19	–	19,000
Available-for-sale investments	17	13,005	5,185
Amount due from a jointly controlled entity	16	5,856	5,856
Trade receivables	20	30,860	30,114
Other receivables and prepayments	20	7,798	4,838
Amounts due from related companies	22	2,520	889
Pledged bank deposit	21	39,000	–
Bank balances and cash	21	131,706	172,780
		231,814	238,662
Current liabilities			
Derivative financial instruments	18 & 26	16,216	–
Trade payables	23	5,589	2,774
Other payables and accruals	23	25,699	15,220
Amounts due to related companies	22	1,116	–
Bank borrowing	24	7,968	–
Tax payable		12,836	19,114
		69,424	37,108
Net current assets		162,390	201,554
Total assets less current liabilities		313,430	293,045
Non-current liability			
Convertible bond	26	70,952	–
Net assets		242,478	293,045

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At 31 December 2006

	Note	2006 HK\$'000	2005 HK\$'000
Capital and reserves			
Share capital	25	155,372	155,082
Reserves		87,106	113,730
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Equity attributable to equity holders of the parent		242,478	268,812
Minority interests		–	24,233
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Total equity		242,478	293,045

The financial statements on pages 25 to 65 were approved and authorised for issue by the Board of Directors on 23 April 2007 and are signed on its behalf by:

Wang Boming
Director

Zhang Zhifang
Director